

# **FISCAL NOTE**

## **HB 2223 - SB 2238**

January 27, 1998

**SUMMARY OF BILL:** Changes the tolling of the 90-day stay of collection period from the day the assessment notice is mailed to the day an informal conference decision letter is issued. Under current law, the only way to extend the 90-day period is to file suit against the Department of Revenue to challenge the assessment. This bill would interrupt the 90-day period upon timely request of an informal conference with the Commissioner and would restart the 90-day period when the conference decision letter is issued.

### **ESTIMATED FISCAL IMPACT:**

#### **MINIMAL**

Savings from the reduction in litigation filings offsets the cost of implementation. Implementation will not materially affect revenue collections since interest continues to accrue during the entire period.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director